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Via ECF and hand delivery

February 9, 2018

Hon. Debra Freeman
Daniel Patrick Moynihan
United States Courthouse
500 Pearl St., Courtroom 17A
New York, NY 10007

Re: *Carlos M. Salas et al. v. Peter Salas et al.*,
Case No.: 16-cv-2248

Dear Magistrate Judge Freeman:

We write in response to the Defendants' letter dated February 13, 2018.

Plaintiffs believe that the 2004 Dolphin Offshore Partners, LP ("Dolphin Offshore") financial statement would show that Mr. Salas never retained KPMG as the auditors for Defendant Dolphin Direct Equity Partners, LP ("Dolphin Direct") despite the representation in the Offering Memorandum and Limited Partnership Agreement that they had been retained. As Defendant Peter Salas ran and operated Dolphin Direct, Dolphin Offshore and his other Dolphin entities in a similar fashion, he retained the same auditors and other outside help for his entities.

Accordingly, Plaintiffs respectfully request that the Court order Defendants to produce the 2004 Dolphin Offshore financial statement and sanction Defendants for the repeated disregard for their discovery obligation and other frivolous conduct.

We thank the Court for its attention to this matter.

Respectfully submitted,

/s/ Alex Litt
Alex Litt

cc: Daniel Osborn, Esq. (via ECF and email)
Attorney for Defendants